

Date / /

Case 2.

Shubham  
(Pune)

Agent  
Mumbai

Hotel Book

Punjab  
5 days

Kashmir  
3 days

Pos = Both ✓

Proportion  
= 5:3

Case 3.

Abad  
Sir  
(Pune)  
SR.

SP  
Agent → Akola

Honeymoon  
resort

in Mauritius.

- Loc. of supplier = in India.
- Loc. of receiver = in India.
- Immovable property = outside India.

Pos = Loc. of receiver.  
= Pune.

Date / /

Section 12(4) :- Beauty parlour, Cosmetic Surgery, Restaurants, Catering, fitness.

place of performance.

→ Means Jaha kam ho raha hai

Section 12(5) :-

Training Provide

Service Receiver

Jaha soth apka  
Contract huwa hai

S-R

Registered

if wo reg.

if unreg.

unregistered

Pos = Reg. address.

Pos = Location of training.

Ex:-

Sarita Corporate  
Trainers  
(Pune) MH.

appointed by  
Trent Ltd Reg.  
in Mumbai

To provide  
Training at  
Indore (M.P)

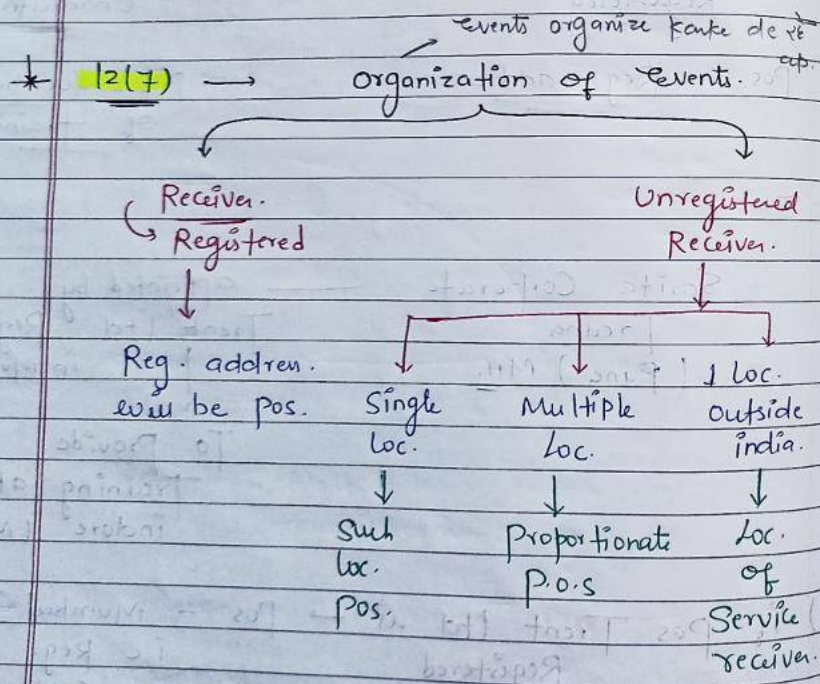
1) If pos Trent Ltd is → pos → Mumbai  
Registered i.e Reg. Address.

Date: / /

ii) if Trent Ltd unregistered → Pos = Indore (MP)  
 i.e. location of providing training.

\* 12(6) → Admission to Events = Means ticket mē det mt ill de then uska Pos.  
 Pos = location of such event.

Ex → Movies, Sports, Concerts etc.

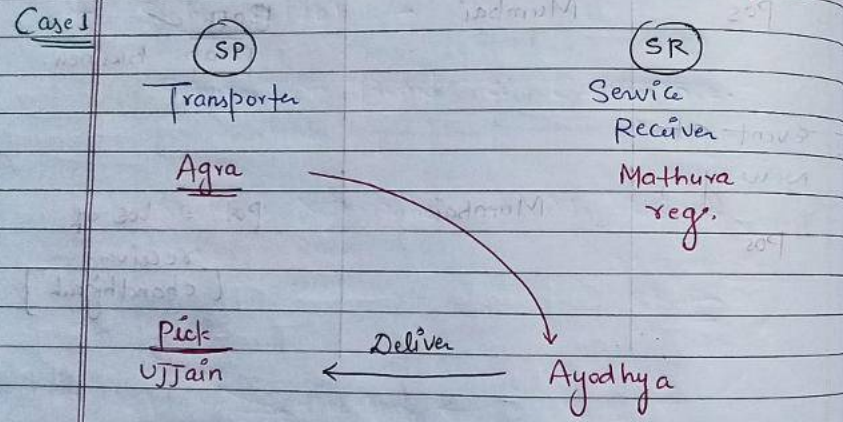
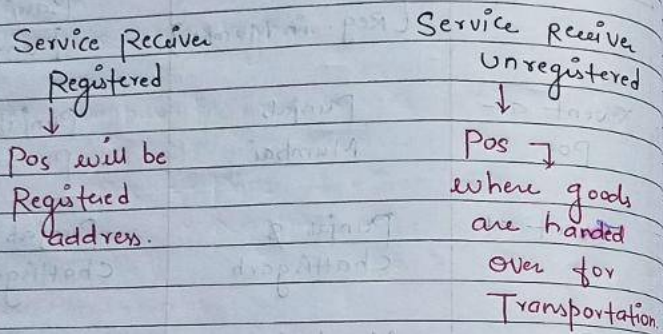
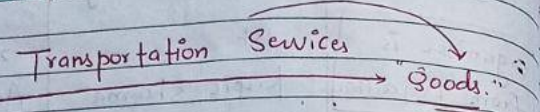


Date: / /

Example: - Events organisation for

Organiser is from Rajasthan	1st	2nd	from
	Kapil sharma	Anubhav singh Bassi	Chandigarh.
	[Reg. in Mumbai]	[Unreg.]	
I	Event at Pos	Punjab Mumbai	Punjab Punjab.
II	Event at Pos	Punjab & Chattisgarh Mumbai	Punjab 3 events & Chattisgarh 2 events. Both ✓ prop. business.
III	Event at Pos	New York Mumbai	Pos = loc of receiver. [Chandigarh]

\* Section 12(8)



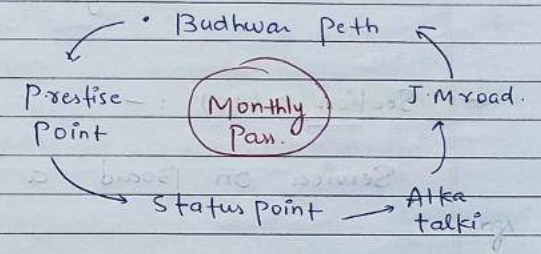
Pos → "Mathura"  
Coz receiver = reg.

Case 2. If (receiver) will be unreg = pos → handed over for Shopkeeper. → UJJain. → Transportation

\* 12(9) :- Transportation of Passanger :-

Receiver. → Unregistered  
Pos = Reg. address.  
Case 1 = pos = Loc. of Embarkment.  
Pos → Pune to Shirdi.

Case 2. Loc. of Embarkment not known.

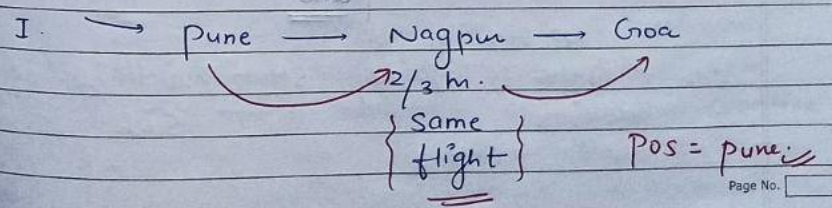


Pos = General Section.

Address Avail → add → pos ✓  
address Not avail → Los = pos ✓

Case 3. = Unregistered

Continuous Journey → Stop over x रूकव



Date / /

Saathi

II.

Pune

→

Nagpur

stop over ✓

flight change

Goa

↓ Pune to Nagpur.

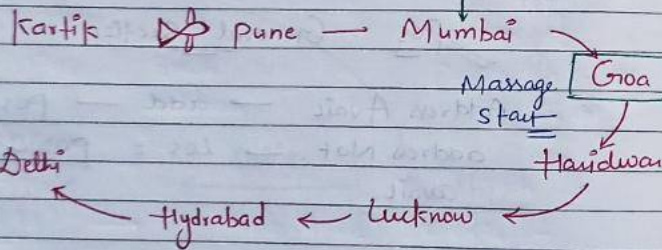
↘ Nagpur to Goa

Pos = Pune ✓  
Nagpur ✓

\* Section 12(10) :-

Services on Board a Conveyance.

Air Hostess.



Pos = first Scheduled point of Departure.

"Pune"

we starting point

Jaha se Journey start hui hai

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Direct to home

Saathi

\*

Section 12(11) :- D.T.H / Recharge / wifi / Voucher.

a) wired Connection = Pos. Location of Installation. [Tata Sky / wifi etc.]

b) Postpaid Services = Billing address of Receiver.

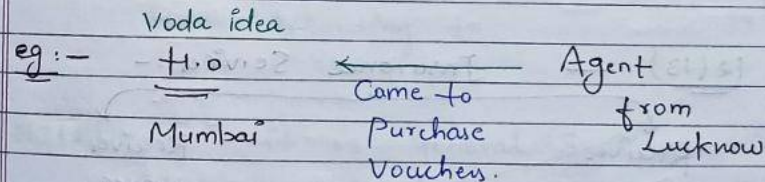
c) Prepaid Payments

if agents / distributors address is available

Pos = address of Such Distributor.

if address is not available

Pos = Location where amount is received or Vouchers are Sold.



if address is available = pos Lucknow.

if address not available = P.O.S = location of Supplier. where amt is received or Voucher is Sold. i.e Mumbai

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d) online Recharge = p.o.s will be address of receiver available with the Supplier.

Lecture - 05  
27/feb/25

\* 12(12) → Banking / financial / stock broking Services.

Pos  
(is like 12(2))

Receiver's address

Available

Pos = Such address

Not available

Pos = Loc. of Supplier.

\* 12(13) → Insurance Services:-

Receiver Reg.

Pos = Reg. address

Receiver Unreg.

Pos = Loc. of Such receiver

Date / /

\* 12(14) → Advertisement Services to govt.

In 1 state

pos = Such state only.

In Multiple States.

Pos

As Decided in the Contract

else - on Proportion Basis.

\* Section 13 (IGST) Act

\* 13(1) → Either Loc. of Supplier or Loc. of Receiver.

out india Loc of Supp.

Rec. in india then Sec 13(1)

Pos = According to Sec. 13.

\* 13(2) → it is general Section

Rec. address available

That address will be the pos

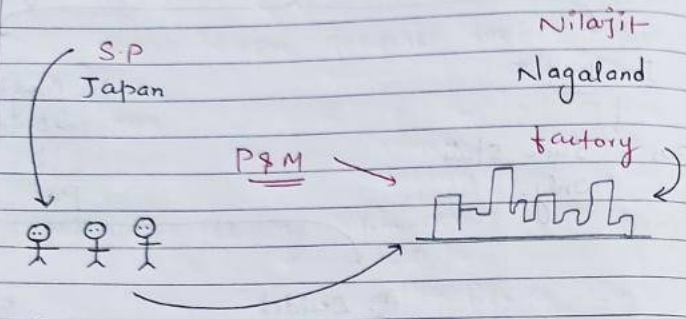
if Receiver address not available

Los = Pos.

Date / /

13(3) :- Specific Cases :-

Case 1

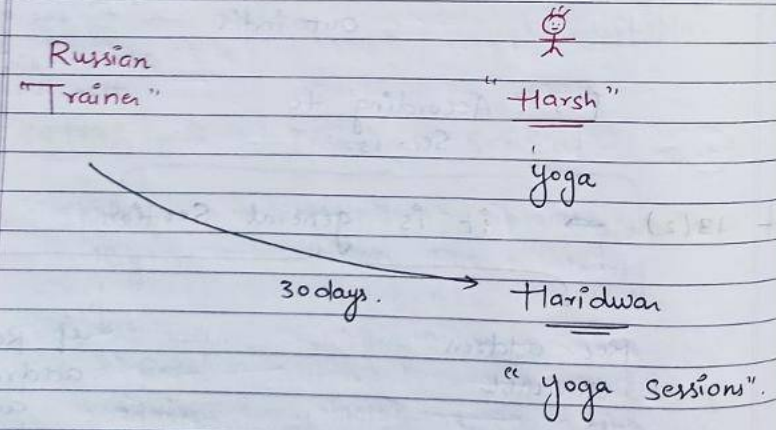


Loc S-provider = out India.  
 Loc of Receiver = India.

Goods Physically available

Pos = Loc. of Performance  
 i.e pos = Nagaland

Case 2



S.p out India.

Date / /

S.R in India

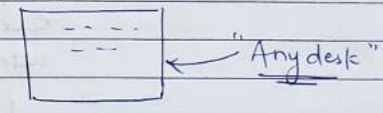
person Physically available

Pos = Loc. of Performance  
 = Haridwar.

Case 3

Jahan pe goods katche huye the at the time of Repairing  
 Ishaan. ie Pos. Spain  
 Mumbai ie Pos. "Johnny"

Mobile "Application"

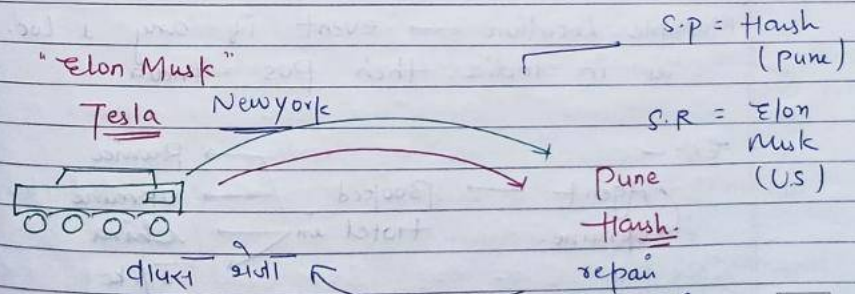


Loc Provider = outside India.  
 Loc Receiver = India.

Goods Physically available x

Pos = Location of Such goods.  
 i.e Mumbai.

Case 4



S.p = Harsh (Pune)

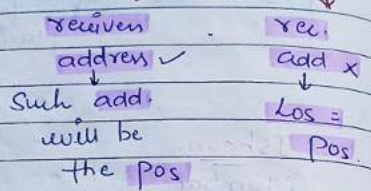
S.R = Elon Musk (US)

repar

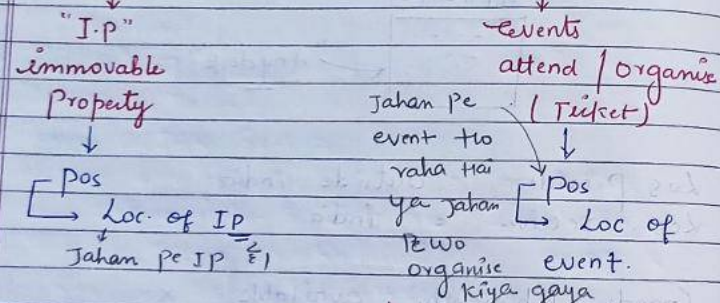
Test Drive

Pos.  $\rightarrow$   
As per general section  $\rightarrow$  13(2)

13(6) :- 13(3), (4), (5)  
ye 3 sections agar Multiple Loc. pe hote aur agar usme se 1 Bh' Loc. agar India me hai then India wala Loc. usi Pos. if pos 2 hai (sec 13(7)) then proportionate me Batt denge.



\* 13(5)

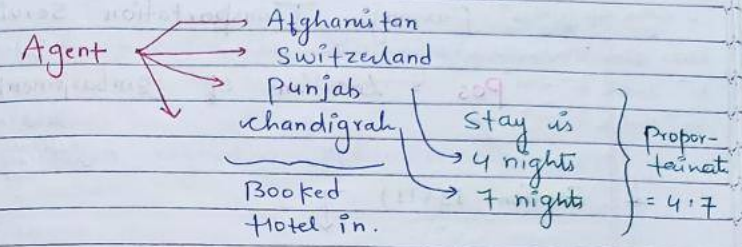


* Section 13(6)	13(3)	13(4)	13(5)
Specific Cases	I.P	Admission to events	organisation of events.

Multiple Location  $\rightarrow$  event if any 1 Loc. is in India then pos = India

Ex: -  
Agent  $\rightarrow$  Booked Hotel in  $\rightarrow$  Russia, Ukraine, China, J&K  
 $\therefore$  Pos = J&K (cos J&K is in India)

\* Section 13(7)  $\rightarrow$  Multiple Loc.  $\rightarrow$  Also in India, Multiple Loc.



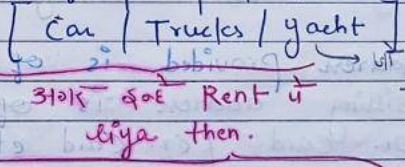
\* Pos = India = Proportionate Basis

\* 13(8)  $\rightarrow$  Banking Service | Intermediary agent.

Pos = Location of the Supplier.

Rent Aircraft / Vessel = then pos is As per General Section i.e 13(2)

On Rent means of Transport including



upto 1 month ke liye liya  $\rightarrow$  Pos = Los.  
More than 1m  $\rightarrow$  As per general Section 13(2)